

ENGLISH FOR THE REA AUDITOR

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ENGLISH FOR THE REA AUDITOR

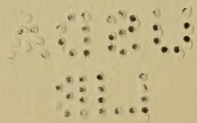
FOREWORD

REA field auditors, as a group, are representative of the highly skilled accountants to be found in both governmental and commercial practice. They are, for the most part, well grounded in auditing techniques, but, like many of the public accountants, some of the REA auditors do not readily prepare audit reports which are written in acceptable and effective English. This arises, apparently, not from any lack of schooling in the rules of grammar and composition, but rather from a want of proper carry-over of those general rules to the specific task of drafting audit reports.

This deficiency in the preparation of effective official reports, while certainly not confined to accountants alone, is the cause of concern to leaders in the accounting profession because of the important part played in the nation's business life by accountants' statements of audit findings. The REA Finance Division wishes to stand with those leading accountants who are presently taking action to bring about needed improvement. To that end we have prepared this brief review of some of the fine points of English grammar and composition which are directly applicable to the drafting of audit reports. Emphasis has been given to those points concerning which great weakness has been noted in the reports submitted from the field. Therefore the subject matter submitted is illustrative, in a restrictive sense, to serve as an example of what we have found to be most needed. Discussion of grammatical rules and sentence construction naturally can be found in textbooks or other publications, if needed.

Most auditors take pride in their auditing skill. When it becomes recognized by all that adeptness at report preparation is a vital part of that skill, the natural desire for accomplished craftsmanship will lead to constantly improved reports. This short review of those phases of grammar and composition applicable to the writing of audit reports will serve the auditor in good stead in developing a command of correct and meaningful English. Errors in grammar and syntax, together with outmoded and stereotyped expressions, should tend steadily to disappear from the reports submitted to the Finance Division, at a rate which will indicate real progress.

Virtually the only visible evidence of the auditor's professional skill and the value of his work is the audit report itself. It represents the immediate measure of his achievement prior to action upon his recommendations. Therefore, in this modern era of continuous striving for outstanding accomplishment in all professional fields, are we to accept anything short of the greatest possible proficiency in reporting upon the audit activity and its results? If not, we must be sure that our skill in the use of English is sufficient to meet the need.



UNITED STATES DEPARTMENT OF AGRICULTURE
Rural Electrification Administration
Washington 25, D. C.

September 12, 1949

To : Regional Heads, Finance Division
Assistant Regional Heads
Field Supervisors
Field Auditors

From : Jos. F. Marion, Chief, Finance Division

Subject: English for the REA Auditor

Although the attention of the Finance Division field staff has been called on a number of occasions to the importance of good English composition, poorly written audit reports are still being received. It is evident, therefore, that the field staff should engage in further review in English grammar and composition and strive constantly to improve the quality of reports submitted.

All types of commercial and governmental organizations which make use of written reports are giving recognition to the need for a command of the language on the part of their staffs. Financial and accounting publications, particularly, have been featuring articles stressing the point that the true worth of ideas can be determined only when the ideas are well expressed.

Typical of this growing emphasis on the importance of good English in audit reports is the training material used in the Audits Division of the California Department of Finance, as cited in The Journal of Accountancy for August 1948. The material, as quoted, includes the following paragraph:

"Our reports must be grammatical. Observance of the rules of grammar is essential, not that it is at all desirable to flaunt the excellence of our educational foundation, but because a palpable violation invariably marks the writer's lack of culture, hence lessens the persuasive weight and impairs the value of his statements. Observance of the generally accepted principles concerning the formation of words, the construction of sentences, and the arrangement of phrasing in accordance with recognized usage characterizes the finished professional writer. An extensive vocabulary is helpful indeed, but the simplest, the shortest, and the most easily pronounced words are always the best, provided they are fully expressive of our thoughts."

Other comparatively recent articles on improvement of report writing include one in the July 1947 "Journal" entitled "Financial Reports Can Be Written So People Can Understand Them"; another in the September 1948 "Journal" entitled "Suggestions for Improving the Auditor's Report"; and editorial comment in the February 1949 "Journal" under the heading "What is the Main Idea?" which argues for brevity and conciseness in accountants' writing.

We have reviewed a comparatively recent book by John Mantle Clapp bearing the title, "Accountants' Writing" (Ronald Press, 1948), and we recommend it as excellent reference reading for the REA auditors. The author has

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compiled the results of a survey of representative samples of accountants' writing and, from the statistics obtained, has developed yardsticks of various types to measure the quality of any written work in the accounting field.

As a progressive organization the REA must not overlook any opportunity to participate in this general movement for better use of English in business writing. Although the references cited will provide valuable assistance to the REA auditor in developing writing skill, we believe more definite steps are necessary to provide a basis for self-improvement on the part of individual members of the field staff.

In accord with this concept, the Finance Division has prepared the attached review of English as it should be employed in audit report writing. We urge all of you to give it continuing attention and put it to use **at** once in your daily work. We cannot afford to be confronted repeatedly with examples of poor English composition.

We are confident that the individual improvement you can thus attain in the use of the language will strengthen your personality, make you more capable in any field of endeavor, and increase the value of your services to your employer.

Your attention is called to RF-74 issued on October 10, 1947, with reference to this same subject. We suggest that you refer to it **also** in connection with your present review of English usage applicable to the accounting field.

Joe F. Marion

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ENGLISH FOR THE REA AUDITOR

PART I

PHASES OF GRAMMAR IMPORTANT TO THE AUDITOR

Review of REA audit reports discloses that the field staff has a definite need for considerable review in grammar with relation to the following points:

Distinguishing Between Adjectives and Adverbs

Many errors in usage arise from the confusion of adjectives and adverbs. In general, adjectives belong to the subject or object and adverbs to the predicate. Sometimes, however, an adverb modifies an adjective or another adverb--as:

He is a "remarkably" effective auditor. (modifies adjective)

He works "very" swiftly. (modifies adverb)

Most verbs express action of some kind and are, therefore, followed by adverbs. A few which show state of being are followed by adjectives.

These verbs are "be," "become," "look," "appear," "seem," etc. Adjectives follow them--thus:

Your business looks "prosperous."

The manager appears "happy."

Much confusion arises in the use of "good" and "well" and "most" and "almost."

As a rule, "good" is used to describe a person or thing while "well" tells how something is done. The first is an adjective and the latter an adverb. Sometimes "well" is used as an adjective to describe a state of health. Note the following usages:

We have a "good" place to work. (adjective)

It enables us to work "well." (adverb)

My companion is "well." (adjective)

"Almost" is an adverb; "most" an adjective or an adverb. Almost should be used in the sense of "nearly." "Most," as an adverb, means "in the highest degree" or "chiefly." It is therefore incorrect to say "most always," "most everyone," etc. The following sentences are correct:

"Almost" anyone can solve this problem.

He is the "most" capable member of our staff.

Verbs Easily Confused

The verbs "lie," "lay," "sit," "set," "rise," and "raise" are often misused. "To lie" means to recline; "to lay," place an object down; "to sit," occupy a seat; "to set," place something or cause to sit; "to rise," get up; and "to raise," lift an object or cause it to rise. The fact that these verbs are similar makes it necessary to distinguish carefully their three principal parts.

Verbs which take objects are called "transitive"; those which do not, "intransitive." The verbs "lay," "set," and "raise" are transitive; "lie," "sit," and "rise" are intransitive. Thus, it is incorrect to say--

We "have lain" your letter aside.

The book "laid" on the shelf.

Prices "raised" rapidly.

It is correct to say--

He "sat" down to prepare the schedule.

He "set" the adding machine beside him.

Prices may "rise" further next year.

In certain idiomatic expressions, the rule concerning the use of transitive and intransitive verbs is not followed. (An idiom is a usage that may not have a grammatical explanation.) For example, the transitive verb "set" may be used without an object thus, "In the early morning, he 'set out' on his next assignment."

Splitting Infinitives

Split infinitives should be avoided, except in those instances wherein the splitting of the infinitive serves to convey the thought more clearly. The parts of an infinitive should not be separated awkwardly or carelessly.

Awkward: He was unable to even so much as stir a foot.

Better: He was unable even to stir a foot.

Awkward: We endeavored to determine the balances applicable, mathematically check all computations, and complete the audit in record time.

Better: We endeavored to determine the balances applicable, to mathematically check all computations, and to complete the audit in record time.

Consistency of Tense in Narrative

Unless there is a genuine need for changing tense in a specific narrative, such change should be avoided.

Awkward: The audit was completed as of January 31, 1949. The balances of the ledger accounts are as set forth in the statements. All adjustments have been discussed with the members of the borrower's personnel and were apparently understood by them.

Better: The audit was completed as of January 31, 1949. The balances of the ledger accounts as of that date were as set forth in the statements. All adjustments were discussed with the members of the borrower's personnel and were apparently understood by them.

Choice of Verb Form When Compound Subject is Used.

Difficulty in deciding upon the form of the verb is often experienced when a compound subject is used. The rules, in connection with compound subjects, for determining whether the verb should be singular or plural are given in the following paragraphs.

One type of compound subject consists of two or more words joined by "and." This compound subject takes either a singular or plural verb, depending on the meaning intended. The rule is: "Two or more

words joined by 'and' to form a subject take a plural verb unless the complete subject conveys but one idea." For example: "The cashier and billing clerk goes to lunch at noon," conveys one idea, since the cashier and billing clerk is one person and requires the singular verb "goes." On the other hand, "The cashier and the billing clerk go to lunch at noon," conveys two ideas, since the cashier and the billing clerk are two persons, and necessitates the use of the plural verb "go."

There is one important exception to the foregoing rule; i.e., if the subject words joined by "and" are preceded by such words as "each," "every," "many a," or "no," a singular verb is required. For example: "'Each' manager and 'each' bookkeeper wishes to maintain accurate records."

Another compound subject consists of subjects joined by "or," "either-or," "neither-nor," and "not only-but also." The rule: "When parts of a compound subject are joined by alternative words, the verb is singular if the subject words are singular, and plural if the subject words are plural. If the subject parts differ in number, the verb agrees with the noun that is nearest it." Examples: "'Either' the supervisor 'or' the auditor performs the audit."
"'Either' the supervisors 'or' the auditors perform the audit."
"'Either' the supervisor 'or' the auditors perform the audit."

Use of Compound Pronouns and Relative Pronouns

The compound pronouns should hardly ever be used as subjects, but they may be used with subjects or objects, for emphasis--thus:

The auditor "himself" took the physical inventory.

The error was made by the bookkeeper "herself."

They may also be used correctly as objects when they refer back to the subject--as, "I shall reserve a room for 'myself.'"

Note how easy it is to fall into the error of writing to a hotel as follows:

Please reserve rooms for Mr. Johnson and "myself."

It is evident, upon reflection, that "myself," in this instance, does not refer back to the subject, since the subject is "you" (understood). A quicker way to test the correctness of such usage is to repeat the sentence aloud without including the other part of the compound object--thus:

Please reserve a room for "myself."

This simply doesn't "sound" right, and it becomes obvious that the sentence should be written: "Please reserve rooms for Mr. Johnson and 'me.'".

The troublesome relative pronouns will not give so much trouble if it is remembered that, in general, "who" should be used in speaking of persons; "which" in speaking of animals and things; and "that" in speaking of persons, animals, and things. The fourth relative pronoun, "what," is equivalent to "that which" and is used in speaking of things. "Who" has different forms for the nominative, possessive, and objective uses--as, "who," "whose," "whom." A common error is to use "who" for "whom" in short sentences beginning or ending with a preposition--as, "'Who' do you work for?" If this sentence is turned around, it is clearly demonstrated that "whom" is correct--thus, "For 'whom' do you work?"

It is always necessary to distinguish sharply between the object of a preposition and the subject of a verb, regardless of whether the singular or compound form of the relative pronoun is being used.

Objective - I shall work for "whom" I please.

Nominative - I shall work for "whoever" pleases me.

In the first sentence "whom" is the object of "for"; in the second, "whoever" is the subject of "pleases" and the whole clause is the object of "for."

ENGLISH FOR THE REA AUDITOR

PART II

IMPORTANT POINTS IN COMPOSITION AS APPLIED TO THE WORK OF THE AUDITOR

Punctuation

The comma has continued to cause trouble in the preparation of audit reports. It would be well worth while to spend the necessary time and energy to attain a reasonable degree of expertness in the use of commas.

It is important to remember that adjectives which modify a single noun but which do not express the same idea should be separated by a comma. For example, the sentence "The manager was an efficient, likable, high-strung executive" must be punctuated by commas since "efficient" has no relation to "likable," and "likable" has no relation to "high-strung."

A comma is to be used between two clauses connected by a conjunction (and, but, or, nor, or for) when the absence of the comma would result in ambiguity. For example: "The bookkeeper became proud of his position and his responsibility and his work improved." This sentence is ambiguous since it is difficult to determine whether the bookkeeper was proud of his position and responsibility or whether his responsibility and work improved. The insertion of a comma after "responsibility" clarifies the meaning.

The semicolon is used to separate expressions that are not closely enough related to be separated by a comma and not independent enough to be separated by periods. In compound sentences semicolons replace a conjunction and a comma. This is illustrated in the following two sentences:

1. The records are accurate, for the personnel is conscientious.
2. The records are accurate; the personnel is conscientious.

It must be remembered that (1) clauses joined by a semicolon must be related in thought, and (2) clauses joined by a semicolon must make complete sense by themselves.

A conjunctive adverb joining two independent clauses should be preceded by a semicolon. (Conjunctive adverbs are: accordingly, besides, consequently, hence, however, indeed, likewise, similarly, moreover, therefore, so, still, furthermore, nevertheless, on the contrary, in short, etc.) Example: "He is a capable manager; moreover, he is well liked."

Clarity and Emphasis

Clarity in an audit report is fundamental. The writer should be content--not when his meaning may be understood--but only when his meaning cannot be misunderstood.

To obtain clearness in the text, the writer has the use of a wide variety of descriptive and modifying words with which to express his meaning. However, to insure that his report is clear and will be understood, he should concentrate on certain features of structure and composition. Among these are:

1. Coherence
2. Consistency
3. Reference
4. Use of connectives
5. General structure

A brief discussion of each of these elements follows:

Coherence, as applied to writing, means a close and natural sequence of parts. General rules for coherence are:

1. Every part of a sentence (and a written composition) must have a clear and natural connection with an adjoining part. Related parts should normally be placed together.

Example: "The auditor's wife stood beside the horse wearing a white jacket" would be in more coherent order if expressed:

The auditor's wife, wearing a white jacket, stood beside the horse.

2. Place first in the sentence the idea which naturally comes first in thought or in order of time. Complete one idea at a time.

Faulty: He left for the station after saying good-by to all the employees, and giving the bookkeeper a copy of the journal entries to be made.

Better: After giving the bookkeeper a copy of the journal entries to be made, and saying good-by to all the employees, he left for the station.

3. Avoid ambiguous co-ordination.

Faulty: She looked up as he went by and waved her hand.

Better: She looked up and waved her hand as he went by.

4. Place modifying words or phrases near the words modified so that there can be no confusion as to which the modifier should be applied.

Faulty: I only need a few hundred dollars.

Better: I need only a few hundred dollars.

5. Avoid split construction. Elements of a sentence with a close grammatical connection, such as the subject and verb, parts of a compound verb, and parts of an infinitive, should not be awkwardly separated.

Faulty: In reviewing the report many accounting mistakes, poor word usage and a tendency to use colloquial expressions in the writing of the comments were noted.

Better: In reviewing the report, there were noted many accounting mistakes, poor word usage and a tendency to use colloquial expressions in the writing of the comments.

Consistency refers to the maintaining of uniform presentation of the subject matter. General rules for avoiding inconsistency are:

1. Do not needlessly shift subject or voice.
2. Avoid an inconsistent change in number, person or tense.
3. Do not use mixed constructions.

Reference may be correctly utilized by observance of the following rules.

1. Avoid divided reference. A pronoun should be placed near the word to which it refers and separated from the words to which it mistakenly might be construed to refer.

Faulty: The auditor spoke to the manager and he was very pleasant.

Better: The auditor spoke to the manager, who was very pleasant.

2. Avoid double reference.

Faulty: Before the sun came out, it was pretty cold but it shone brightly and it soon became warm.

Better: It was pretty cold but after the sun came out and shone brightly it soon became warm.

3. Avoid weak reference.

Faulty: He approached the bookkeeper's desk who was posting invoices.

Better: He approached the desk at which the bookkeeper was posting invoices.

4. Avoid broad reference.

Faulty: The Diesel engine turns the generator which continues until the supply of fuel is gone.

Better: The Diesel engine turns the generator and continues to do so until the supply of fuel is gone.

5. Avoid dangling dependent clauses or phrases. The noun or pronoun to which such elements refer should be immediately apparent.

Faulty: At the age of nine, my parents left for America.

Better: When I was nine, my parents left for America.

Use of proper connectives is important in maintaining clarity. The connectives used should express an exact relation between two clauses. Use of improper connectives often results in awkward or misleading sentences. Examples of faulty use are:

"While" ill, he is able to walk. (use "though")

The auditor cannot proceed as rapidly "without" the bookkeeper returns. (use "unless")

Work hard "when" you want to succeed. (use "if")

One should avoid over-use of the connectives "and," "so," and "while." However, the opposite extreme is likewise to be avoided since it would result in heavy, complicated sentences.

General structure is very important in the achievement of clarity. The following suggestions are offered to assist in assuring clarity in reports.

1. Use short sentences and avoid complex construction.
2. Use simple words wherever possible.
3. Avoid verbosity by presenting the important facts without superfluous detail.
4. Do not write in "telegraph" style or use abbreviations extensively.
5. In general, avoid use of colloquial expressions or phrases.

6. Keep in mind the problem of making your report understandable to the non-accountants who make up the board of directors.

There are several literary devices for emphasizing ideas or particular items covered in a report. Among these are:

1. Emphasis by Position.

Whenever emphasis is desirable, a sentence should not begin or end with a weak phrase or minor idea. If possible, an emphatic beginning is preferable. If this is awkward, the important idea should be at the end of the sentence.

To illustrate:

Weak: I demand return of the general ledger in the first place.

Emphatic ending: In the first place, I demand return of the general ledger.

Emphatic beginning: I demand, in the first place, return of the general ledger.

2. Emphasis by separation

An idea which needs much emphasis should be detached and allowed to stand in a sentence by itself. In such instances, the sentence may properly begin with a conjunction.

To illustrate:

Weak: The manager jumped to his feet and exclaimed, "The wholesale rate's too high and I'm not going to pay it!" and he looked as if he meant what he said.

Better: The manager jumped to his feet and exclaimed, "The wholesale rate's too high and I'm not going to pay it!" And he looked as if he meant what he said.

3. Emphasis by subordinating lesser ideas.

Emphasis may be achieved by giving the main thought predominance and subordinating all lesser ideas.

To illustrate:

Weak: He had a manner which made me angry.

More emphatic: His manner made me angry.

4. Emphasis by structure and choice of words.

Short, direct sentences are always more emphatic than compound sentences with numerous qualifying modifiers.

The active voice ordinarily gives more emphasis to any statement. Emphasis may often be achieved also by choosing words which are emphatic in nature.

To illustrate:

Weak: Cash was counted and \$218.09 of the total was found to be unaccounted for.

Emphatic: We counted the cash and discovered that \$218.09 could not be accounted for.

ENGLISH FOR THE REA AUDITOR

PART III

WRITING THE AUDIT REPORT

The audit report represents the most important individual phase of the REA auditor's work. It may be considered of even greater import in REA auditing than in commercial auditing, for the reason that, in the former, the report is utilized not only by the firm being audited but also by a consulting agency.

It follows that the REA auditor, to be of greatest usefulness, must develop the ability to express clearly in writing his audit findings. He writes, primarily, for laymen about technical matters and needs to state his thoughts simply, in accordance with the types of expression used by people of ordinary education.

Moreover, the auditor's report should contain few of those phrases which have become trite through overuse. To be meaningful, the report must be presented in straightforward, living language, worthy of the message to be conveyed.

To be sure, the auditor is furnished a sample as an aid in the preparation of his own audit report. However, he should keep in mind that it is, indeed, a sample, to serve as a guide for the general style and arrangement of the comments. It should not be considered as indicating the exact language to be incorporated in the report.

Not only is the continual use of trite or stock expressions exceedingly boring to the reader, but there is real danger that it may lead to error. The auditor may unwittingly employ the stock language to describe a situation which may not, in fact, exist in exact detail with reference to the audit he has made. Indeed, carelessness in this connection may well lead to inclusion of a statement indicating performance of certain verifications which were not actually carried out.

In those portions of the audit report which present comments on operations, general comments, and confidential comments, the auditor has especial opportunity to employ his writing skill to impart useful information. Here is where any weakness in expression is likely to show up, since the auditor cannot, even if he wishes, cling to the sample comments and still hope to make sense with reference to the audit he has just completed. He will need to expand the sample comments to fit the occasion.

It is obvious that a knowledge of grammar and composition techniques does not of itself guarantee a good audit report. There must be, in addition, a correct choice of subject matter and a knowledge of the interests of those who will read the report. It should always be kept in mind that both the borrower and REA will make use of the information presented and that data which either will require must be presented, even though they may be well known to the other.

For example, it is extremely disconcerting for an REA employee to turn to an audit report which should contain data on an acquisition and find little, if any, mention made of the acquisition. One of the auditor's most pressing responsibilities is to make a proper evaluation of the information which his work has made available and present that which is most likely to have definite value.

Once started on the draft of the report, the auditor can obtain real enjoyment from the application of his writing know-how. It is gratifying to do something well. To exert a mastery over words is especially satisfying, because word symbols are fundamental to the thinking process and represent the most profound of man's accomplishments.

Every sentence should be tested for its grammatical correctness and its effectiveness in presenting the thought intended. Each paragraph, and the composition as a whole, should be reviewed for clarity and interest.

Sentences should be well balanced and not too long--less than thirty words, on the average. Each paragraph should be formed around a central thought and kept free of superfluous wordage. The paragraphs of the rough draft should be indented or separated by triple spacing, so that the final typing in the REA office will be done correctly with respect to paragraphing.

To obtain this mastery of words and their grouping takes time and effort. The dictionary alone will not reveal the full possibilities of even familiar words. They must be studied, as used by good writers in the accounting field, and the auditor must experiment with them himself. That is the way to develop writing ability.

Equal in importance to correctness, in an audit report, is objectivity. Facts must be stated just as the audit reveals them and without emotional overtones. This is a real test of the auditor's ability with words, since language normally conveys feeling as well as thought. The key to success in this endeavor is to keep in mind the reader's interest, rather than one's own, and remember that the accountant's writing should be essentially expository, with no measure of suggestion woven into his words.

A principal complaint with reference to accountants' writing in general is that it is bookish, heavy, compressed, and complex. To avoid this charge, the auditor must choose the simplest words which convey the proper meaning. Moreover, he should not attempt to pack his entire message into a minimum of space. The nature of the technical material in his report makes necessary frequent use of connectives, if the reader is not to be confused by clauses of great complexity. Clauses of excessive length may result from a misdirected effort at conciseness.

The details which are so essential in accountants' writing can be set down explicitly, and at the same time clearly, only by use of short sentences, short clauses, and necessary connectives.

Once the draft of the audit report is written, it is well to read it aloud to learn whether it sounds the way people talk. Any portion which does not meet that test should be reviewed for bookishness, heaviness, over-compression and complexity. Also, the auditor needs to be sure that his phrasing is in the natural idiom of the English language--that he has used the same word order in writing his thoughts that he would use in speaking them.

Since audit reports contain numerous figures, it is necessary to know how to show them. A primary rule in that connection is that all the digits comprising an amount are to be included in the same line and never separated at the end of a line. Also, it is not good practice to begin a sentence with a number.

When amounts are listed in columns, the dollar sign should be shown only once above the addition line. It should appear far enough to the left of the first number to make it one space to the left of the longest number in the column. If credit figures are being shown in parentheses, the dollar sign should be placed outside the parentheses. Whenever ruled lines appear in a column of figures representing dollar amounts, the dollar sign is to be shown with the first amount under each ruling.

Carelessness has no virtue in any situation. Even though the audit report is first written as a rough draft, it should be prepared in a neat and orderly manner. The closer it approaches the final form of the report, the greater its value. The auditor should not gain the impression that he must expect to have the draft "improved" by the home office. On the contrary, it is hoped that in the great majority of cases no alterations whatever will be necessary. The auditor is on the scene; he should write the report that is to be the permanent record of his work. As a result of this concept, the re-write work in the office will be held to a minimum and audit reports will be dispatched promptly to borrowers.

The auditor's best method of testing his effectiveness in report writing is to compare two of his reports. Such comparison may reveal the continuation of errors repeatedly called to the attention of certain auditors. This repetition of errors is one of the cardinal offenses for which there can be no legitimate excuse and which result in a proportionate reduction in professional standing.

By keeping the principles of good writing well in mind, the REA auditor should readily achieve that mastery of audit report writing which is the mark of professional training and for which there is no substitute.